

COVERAGE

Table 101. – State Coverage Resulting from Changes in Federal Laws ^{6/}				
State	Employer includes any employing unit		Employment includes any service	
	Liable for any Federal tax	Required to be covered under any Federal law	Liable for any Federal tax	Required to be covered under Federal law
AL	X	X	X	X
AK	<u>1/</u>	X	X	X
AZ	X	X	X	X
AR	X	X	X	X
CO	X	X	X	X
CT	X	X	X	X
DE	X	X	X	X
DC	<u>1/</u>	*****	X	X
FL	X	X	X	X
GA	X <u>2/</u>	X <u>2/</u>	X <u>3/</u>	*****
HI	<u>1/</u>	*****	X	X
ID	*****	*****	X	X
IL	X	X	X	X
IN	X	X	X	*****
IA	X	X	X	X
KS	X	X	X	X
KY	X	X	X	X
LA	X	X	X	X
ME	X	X	X	X
MD	X	X	*****	*****
MA	X <u>4/</u>	*****	*****	*****
MI	X	*****	X <u>4/</u>	X <u>4/</u>
MN	X	X	X	X
MS	*****	*****	X	X
MO	X	X	X	X
MT	X	X	*****	*****
NE	X	X	X	X

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Table 101. – State Coverage Resulting from Changes in Federal Laws ^{6/} (Continued)
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State	Employer includes any employing unit		Employment includes any service	
	Liable for any Federal tax	Required to be covered under any Federal law	Liable for any Federal tax	Required to be covered under Federal law
NV	X	*****	X	X
NH	X ^{5/}	*****	X ^{5/}	*****
NJ	X	X	*****	X
NM	X	X	X	X
NC	X	X	X	X
ND	X	X	X	X
OH	X	X	X	X
OK	X	X	X	X
OR	*****	*****	X	X
PA	^{1/}	*****	X	X
PR	X	X	X	*****
RI	X	X	X	X
SD	*****	*****	X	X
TN	X	*****	X	X
TX	X	X	*****	*****
UT	X	X	X	X
VT	X	X	X	X
VA	X	X	X	X
VI	^{1/}	*****	X	X
WA	X	X	*****	*****
WV	X	*****	X ^{4/}	X
WI	X	X	X	*****
WY	X	X	X	X

^{1/} No such provision; none needed since State law covers employers of one or more workers at any time.

^{2/} Law states that nothing shall be construed to require identical coverage to the FUTA.

^{3/} Remuneration for services performed in the State and subject to the FUTA defined as wages for employment.

^{4/} Not applicable to classes of employers whose inclusion would adversely affect efficient administration or impair fund MA; to service performed by a student in a work-study program, or part-time service by a minor student, or by a member of a band or orchestra MI.; or to agricultural labor and domestic service WV.

^{5/} Elective coverage under State law for agricultural and domestic services and employers, NH.

^{6/}This table does not apply to CA, NY, and SC.